UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

21 MC 102 (AKH)

IN RE LOWER MANHATTAN DISASTER SITE LITIGATION

MANUEL IDROVO

DOCKET NUMBER: (AKH) 07CV01628

Plaintiff,

-against-

NOTICE OF ADOPTION OF ANSWER TO MASTER COMPLAINT OF BELFOR USA GROUP, INC.

BELFOR USA GROUP, INC., et al. Defendants.

Defendant, Belfor USA Group, Inc. ("Belfor"), hereby adopts as its Answer in the instant case its Answer and Defenses to Plaintiffs' Master Complaint in this litigation which were filed and served on August 3, 2007. In accordance with Case Management Order No. 4, the allegations of the instant Check-Off Complaint are deemed to be denied. By way of further answer, Belfor also incorporates by reference all averments and denials of its Answer and Defenses to the Master Complaint as though same were more fully set forth herein at length.

Dated: New York, New York September 13, 2007

COZEN O'CONNOR

James F. Desmond, Jr., Esquire (JD-8941)

45 Broadway Atrium, Suite 1600 New York, New York 10006

(212) 509-9400

Attorneys for Defendant Belfor USA Group, Inc.

OF COUNSEL:

Thomas R. Harrington Cozen O'Connor 1900 Market Street Philadelphia, PA 19103 (215) 665-2706

CERTIFICATE OF SERVICE

I, JAMES F. DESMOND, JR., hereby certify that a true and correct copy of Defendant Belfor USA Group, Inc.'s Notice of Adoption of Answer and Defenses to Master Complaint was served this of September, 2007, via ECF upon the following:

Gregory J. Cannata, Esquire The Law Firm of Gregory J. Cannata 233 Broadway – Floor 5 New York, New York 10279

Christopher R. LoPalo, Esquire Worby Groner Edelman & Napoli Bern, LLP 115 Broadway – 12th Floor New York, New York 10006

> James Tyrell, Esquire Patton Boggs, L.L.P. One Riverfront Plaza, 6th Floor Newark, N.J. 07102

Peter Wies, Esquire The City of New York Law Department World Trade Center Unit 100 Church Street New York, NY 10007

Robert Grochow, Esquire The Law Firm of Gregory J. Cannata 233 Broadway – Floor 5 New York, New York 10279

Richard Williamson, Esquire Fleming Zulack Williamson Zauder, LLP One Liberty Plaza New York, New York 10006

> Andrew Carboy, Esquire Sullivan, Papain, Block, McGrath & Cannavo, P.C. 120 Broadway New York, NY 10271